

**CITY OF ROANOKE  
BUSINESS LICENSE APPLICATION**

Business/Trade Name: \_\_\_\_\_

Physical Business Address: \_\_\_\_\_

Owner's/Corporate Name(s): \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Business Telephone #: \_\_\_\_\_ Facsimile #: \_\_\_\_\_

Home/Corp. Office Telephone #: \_\_\_\_\_ Social Security/Federal ID #: \_\_\_\_\_

Virginia Contractor License Class: \_\_\_\_\_ Number: \_\_\_\_\_

Describe in detail the nature of business activity (current and proposed future activity): \_\_\_\_\_

Describe the nature or method of compensation (payment for products sold/services rendered, commissions, brokerage fees, etc.): \_\_\_\_\_

Types of customers/clients (private individuals, other businesses, walk-ins, etc.): \_\_\_\_\_

Projected business start date in the city: \_\_\_\_\_

Estimate of gross receipts from business start date thru December 31 of the current year (gross purchases for wholesale businesses): \_\_\_\_\_

**Corporations Only: (All corporations must register with the Virginia State Corporation Commission)**

Virginia Registered Agent: \_\_\_\_\_

Agent's Address: \_\_\_\_\_

Please contact the Commissioner of the Revenue Office at (540) 853-2524, to see if any additional information is needed in order to issue the business license. Example: zoning approval, registering a trade name with the Clerk of the Circuit Court, etc.

Mail application to:     City of Roanoke  
                                 Commissioner of the Revenue  
                                 215 Church Avenue SW Room 251  
                                 Roanoke, VA 24011-1588

**CITY OF ROANOKE  
BUSINESS LICENSE  
REQUIREMENTS**

1. All new businesses, any change in the original nature of business or business address may require approval from the Zoning Department verifying that the anticipated use of the property is acceptable. (540)853-1090.
2. If your business has a trade name, please complete and return the enclosed "Certificate of Transacting Business Under An Assumed Name" form along with a money order or certified check for \$10.00 made payable to the "Clerk of the Circuit Court". **NO PERSONAL OR BUSINESS CHECKS WILL BE ACCEPTED.** Instructions are listed below for each type of business to register the trade name.
  - A. Individual – If a business is individually owned, the trade name must be registered unless the name of the business contains the entire name of the owner. For example "John's Antiques" must be registered, "John Doe – Antiques" does not need to be registered.
  - B. Corporation - If your company is incorporated & the corporate name is identical to the trade name, registration is not required. If the corporate name is different than the trade name, a corporate officer must sign the form.
  - C. Partnership - If the business is a partnership, all partners must sign the form.

**\*ALL SIGNATURES MUST BE COMPLETED IN THE PRESENCE  
OF A NOTARY PUBLIC. (540)853-6702.**

3. Corporations need to provide a copy of their incorporation papers from the Virginia State Corporation Commissioner. (866)722-2551.
4. Copies of any Virginia State Licenses required to operate the business.
5. All businesses must contact the Virginia Department of Taxation to register for Sales and Use Tax. (804)367-8037
6. All restaurants must provide a copy of health inspections from the Health Department. (540)283-5050
7. For payment of business license please make checks payable to the Treasurer, City of Roanoke.

**CITY OF ROANOKE**  
**COMMISSIONER OF THE REVENUE**  
**INFORMATION FOR ROANOKE CITY BUSINESSES**

**BUSINESS LICENSE INFORMATION**

- All business license renewal applications, including payment of the tax are due by **MARCH 1**.
- If your business closed or otherwise ceased to exist in the City, please note this change, sign and return the form to this office by **MARCH 1**.
- All new businesses, any change in the original nature of business or business address, may require approval from the Zoning Department verifying that the anticipated use of the property is acceptable.
- **All businesses with total gross receipts of \$100,000 or less need to pay the \$50 issuance fee only.**
- Businesses with only a flat fee license(such as itinerant merchant, peddler, real estate salesperson etc.) are not required to calculate any tax or pay the issuance fee, just simply submit the flat fee.
- **Businesses with gross receipts that exceed \$100,000 must multiply each tax rate by the corresponding gross amount and pay that total amount due. DO NOT SUBMIT THE \$50 ISSUANCE FEE.**
- General classifications are listed below. **All questions relating to calculating your business license tax should be directed to the Commissioner of the Revenue's office at (540) 853-2524.**

**CLASSIFICATIONS**

Contractor  
Retail  
Wholesale  
Business/Personal Service  
Real Estate  
Financial  
Professional Services

**LICENSE TAX RATES**

16 cents per \$100 Gross Receipts  
20 cents per \$100 Gross Receipts  
26 cents per \$100 Gross Purchases plus \$44  
36 cents per \$100 Gross Receipts  
58 cents per \$100 Gross Receipts  
50 cents per \$100 Gross Receipts  
58 cents per \$100 Gross Receipts

**ALCOHOLIC BEVERAGE FEES**

The following fees are in addition to the Retail Gross Receipts Tax.  
Remember to include beverage sales of any type in the gross receipts tax calculation.

Beer (on premise only)	\$80
Beer and/or Wine	\$120
Mixed Beverage-Seating 50-100	\$160
Mixed Beverage-Seating 101-150	\$280
Mixed Beverage-Seating 151-plus	\$400
Mixed Beverage-Private Club	\$280

**FLAT FEE LICENSES (\$50 ISSUANCE FEE DOES NOT APPLY)**

ITINERANT MERCHANT	\$50 OR \$500
PEDDLER	\$50
REAL ESTATE SALESPERSON	\$15

### BUSINESS PERSONAL PROPERTY INFORMATION

- A **Business Personal Property Tax** is levied on all tangible personal property (furniture, fixtures, office equipment, machinery, books, tools, etc.) employed in a trade or business, which shall be valued by a percentage of the original cost.
- A **List of Fixed Assets**, including all tangible personal property used in the business, listing the year each item was purchased/acquired, a description of each item, and the original cost must be included with all returns. Include fully depreciated items for Federal Income Tax purposes as well.
- All computer **software** and **real property (Real estate)** are exempt from business personal property taxation.
- If the **business has changed its address and is still located in the City of Roanoke**, please mark through the incorrect address information on the filing form and list the correct address on the return.
- If the **business has moved out of the City of Roanoke**, please mark through the old address and list the correct information in one of the Schedules on the filing form. Also, please list the date of move, the new county, city and/or state the business has moved to, sign and date the form, and return to the Commissioner's office by **February 15**.
- If the **business has closed**, please list the close date on the filing form, sign and date the bottom, and return to the Commissioner's office by **February 15**.
- Forms marked "**See Attached**" or "**Same as Last Year**" will not be accepted as complete or on time and will be returned immediately.
- All Business Personal Property Filing Forms must be completed and returned to this office on or before **February 15**.

### HELPFUL ADDRESSES & PHONE NUMBERS

**Municipal Building – 215 Church Ave**  
**Commissioner of the Revenue**  
Room 251, (540) 853-2524

**Zoning & Community Development**  
Room 170, (540) 853-1090

**Building Permits**  
Room 170, (540) 853-1090

**Meals Tax**  
Room 252, (540) 853-6826

**Treasurer**  
Room 254, (540) 853-2561

**Economic Development**  
117 Church Ave SW  
(540) 853-2715

**General Information (Communications)**  
(540) 853-2000

**Federal, State, & Other Local Offices**  
**Alcoholic Beverage Control**  
2943 Peters Creek Rd #D  
(540) 283-5873

**Clerk of Circuit Court**  
315 Church Ave SW Room 357  
(540) 853-6702

**Department of Motor Vehicles**  
5220 Valley Park Rd NW  
(804) 497-7100

**Department of Taxation**  
Richmond, Virginia  
(804) 367-8037

**Health Department**  
1502 Williamson Rd NE  
(540) 283-5050

**Virginia Employment Commission**  
1351 Hersberger Rd  
(540) 204-9660

**Internal Revenue Service**  
210 1<sup>st</sup> Street SW  
(540) 857-2364

**Better Business Bureau**  
31 W Campbell Ave SW  
(540) 342-3455

**Council of Community Services**  
502 Campbell Ave SW  
(540) 985-0131

**Downtown Roanoke Inc.**  
213 Market Square  
(540) 342-2028

**Chamber of Commerce**  
214 S Jefferson St  
(540) 983-0700

**State Licensing Offices**  
**Accountancy (CPA)**  
(804) 367-8500

**Contractor (Class A, B, or C)**  
(804) 367-8511

**Cosmetology (Hair & Nails)**  
(804) 367-8509

**Day Care (Piedmont Region)**  
(540) 857-7920

**Real Estate Broker/Sales**  
(804) 367-8526

**Complaints:**  
Department of Professional  
& Occupational Regulation  
9960 Mayland Dr Suite 400  
Richmond, Va. 23233  
(804) 367-8500



**Zoning Verification for a  
City Business License**

Permit # Z \_\_\_\_\_

**Planning Building and Development**  
Permit Center  
215 Church Avenue, S.W., Room 170  
Roanoke, VA 24011  
Phone: (540) 853-1090 Fax: (540) 853-1594  
[www.roanokeva.gov](http://www.roanokeva.gov)  
[permitcenter@roanokeva.gov](mailto:permitcenter@roanokeva.gov)

Physical Address of Business: \_\_\_\_\_ Tax Map # \_\_\_\_\_

Zoning Verification Requested By: \_\_\_\_\_

Business/Trade Name: \_\_\_\_\_  
Phone Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_  
Email: \_\_\_\_\_

This permit application is to be used for a zoning permit when applying for a City business license or when transferring a City business license to a new physical location within the City. A zoning permit is required in order to ensure that the business activity is a permitted use on the subject property per the zoning ordinance. Business licenses are issued by the Office of the Commissioner of the Revenue. This application form is strictly for a zoning permit.

**Description of Business**

Describe in detail the nature of the business activity \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Owner/Corporate Name(s): \_\_\_\_\_  
Mailing Address: \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_  
Phone Number: \_\_\_\_\_ Fax Number \_\_\_\_\_  
Email: \_\_\_\_\_

I understand that I am required to conform to all applicable requirements of the Zoning Ordinance for the City of Roanoke and all other applicable laws and ordinances. Failure to do so may be grounds to revoke this zoning permit or to deny any future permits that may be issued for this business activity.

Signature of Applicant: \_\_\_\_\_ Date: \_\_\_\_\_

Print Name of Applicant: \_\_\_\_\_

# CERTIFICATE OF ASSUMED OR FICTITIOUS NAME

Commonwealth of Virginia

This is to certify that the below named person, partnership, limited liability company or corporation intends to conduct or transact business under an assumed or fictitious name in the ☒ City ☐ County of ..... ROANOKE.....

1. The ASSUMED OR FICTITIOUS NAME of business:

NAME: .....

2. The above business is owned by the following entity type:

☐ SOLE PROPRIETORSHIP (Complete A below) ☐ PARTNERSHIP (Complete B below)

☐ LIMITED LIABILITY COMPANY (Complete C below) ☐ CORPORATION (Complete C below).

A. NAME OF OWNER: .....

RESIDENCE ADDRESS: .....

POST OFFICE ADDRESS: .....

B. NAME OF PARTNERSHIP: .....

OFFICE ADDRESS: .....

POST OFFICE ADDRESS: .....

(1) Is this a general partnership? ☐ NO ☐ YES. If YES, complete the Statement of Partners on Page Two of Two.

(2) Is this a domestic limited partnership? ☐ NO ☐ YES. If YES, a certified copy of this certificate must be filed with the State Corporation Commission. § 59.1-70.

(3) Is this a foreign limited partnership? ☐ NO ☐ YES. If YES, indicate the date of the certificate of registration to transact business in the Commonwealth of Virginia issued by the State Corporation

Commission: .....

A certified copy of this certificate must be filed with the State Corporation Commission § 59.1-70.

C. NAME OF ☐ CORPORATION ☐ LIMITED LIABILITY COMPANY:

OFFICE ADDRESS: .....

POST OFFICE ADDRESS: .....

(1) A corporation or limited liability company must file a certified copy of this certificate with the State Corporation Commission. § 59.1-70.

(2) Is this a foreign corporation or a foreign limited liability company? ☐ NO ☐ YES. If YES, indicate the date of the certificate of authority/registration to transact business in the Commonwealth of Virginia issued by the State

Corporation Commission: .....

## ACKNOWLEDGMENT

I certify that the foregoing is true and correct to the best of my knowledge and belief.

Sole Proprietorship .....

NAME OF OWNER

SIGNATURE OF OWNER

Partnership .....

NAME OF GENERAL PARTNER

SIGNATURE OF GENERAL PARTNER

Corporation .....

NAME OF PRESIDENT

SIGNATURE OF PRESIDENT

Limited Liability  
Company .....

NAME OF MEMBER/MANAGER

SIGNATURE OF MEMBER/MANAGER

☐ City ☐ County of ..... State of .....

Subscribed and acknowledged before me by ....., this ..... day of ....., 20 .....

My commission expires .....

☐ CLERK/DEPUTY CLERK ☐ NOTARY PUBLIC

CLERK'S OFFICE

Filed in the Clerks' Office of the CITY OF ROANOKE

Circuit Court on .....

DATE

BRENDA S. HAMILTON, CLERK

Clerk by .....

Deputy Clerk